

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 955

12 October 2007

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 3 (NO. 3/622)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

T A MANUEL
MINISTER OF FINANCE

SCHEDULE

By the deletion of Note 8 to PART 2 of Schedule No. 3.

8. For the purposes of rebate item 360.01:

- (a) The Industrial Development Zone Company designated as such by the Minister of Trade and Industry in respect of each Industrial Development Zone will be deemed to be the importer and exporter of all goods entering or leaving the Industrial Development Zone and will be liable and responsible for the fulfillment of all obligations under the Customs and Excise Act, 1964, in respect of such goods.
- (b) Goods admitted under the provisions of this rebate item shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported within 12 months from the date of entry thereof: Provided that the Commissioner may, in circumstances which he or she deems exceptional, extend the period specified in each case for a further period he or she deems reasonable: Provided further that the application for such extensions is made prior to the expiry of the period.
- (c) The type of goods referred to in rebate item 360.01 may be limited at any time by the Minister of Trade and Industry on the recommendation of the International Trade Administration Commission by notice in the Government Gazette in respect of any new manufacturing operation established after the date of such notice and in respect of which such goods will not receive the benefits of rebate item 360.01. This will not affect any existing manufacturing operation that receives the benefit of rebate item 360.01 in respect of such goods at the time of the notice.

By the deletion of the following rebate items:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
360.00				GENERAL	
360.01	00.00	01.00	09	Goods of any description, subject to the limitation referred to in Note 8(c) to this Part, for the processing into or manufacture of other goods in an Industrial Development Zone designated as such by the Minister of Trade and Industry and under such conditions as prescribed by the Minister of Trade and Industry in the Government Gazette, and subject to the provisions of Note 8(a) to this Part	Full duty